AMENDMENTS TO THE CLAIMS

Please **AMEND** claims 17 and 22 as follows.

Please **CANCEL** claims 20 and 21.

Please **ADD** claims 23-26 as follows.

A copy of all pending claims and a status of the claims are provided below.

Claims 1-16 (Canceled).

17. (Currently Amended) A semiconductor structure, comprising:

a channel having a fin of strained Si vertically oriented on a non-conductive substrate;

a gate comprising at least one of an oxide and a high k material formed on a first side, a second side and a top of the strained Si film;

a poly silicon layer adjacent the at least one of an oxide and a high k material formed on the first side, the second side and the top of the strained Si film; and

an oxide layer partially formed on the poly silicon layer.

18. (Original) The structure of claim 17, wherein the strained Si film is between about 50 Å and 200 Å thick.

19. (Original) The structure of claim 17, wherein the strained Si film is epitaxially grown on a block of relaxed SiGe, wherein the relaxed SiGe comprises a range of Ge ranging from about 0% to 100%.

Claims 20 - 21 (Canceled).

22. (Currently Amended) The structure of claim ~~20~~ 17, wherein the Si film is a low defect strained Si film.

23. (new) The structure of claim 17, further comprising a second poly silicon layer over the oxide layer and the poly silicon layer.

24. (new) The structure of claim 17, wherein the oxide layer is formed substantially in a vertical orientation.

25. (new) The structure of claim 17, wherein the oxide layer is formed on a side wall of the fin.

26. (new) A semiconductor structure, comprising:

strained Si vertically oriented fin on a non-conductive substrate;

an oxide layer surrounding the Si vertically oriented fin;

a polysilicon layer covering the oxide material surrounding the Si vertically oriented fin; and

an oxide layer partially formed on the poly silicon layer;

polysilicon spacer on the oxide layer; and

a third polysilicon layer formed over the polysilicon spacers and the polysilicon layer.